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Message Text

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14
ORIGIN IO-13

INFO OCT-01 ISO-00 ABF-01 L-03 TRSE-00 EB-07 /025 R

DRAFTED BY IO/IBC/BA:FPMCCORMICK:MFW
APPROVED BY IO - DTOUSSAINT
IO/EX - SCUMMINS
IO/EX - SMENTER
IO/SCT - JTREVITHICK
IO/IBC - RVHENNES
IO/IBC/BA - WMSOUTHWORTH
L/UNA - RSTOWE
BF/OB - SMADDUX
---------- 091197
R 021848Z SEP 76
FM SECSTATE WASHDC
TO USMISSION GENEVA

UNCLAS STATE 218063

E.O. 11652:N/A

TAGS: AORG, AFIN, WIPO

SUBJECT: REIMBURSEMENT OF U.S. INCOME TAXES PAID BY WIPO STAFF MEMBERS

REF: (A) GENEVA A-196 DATED AUGUST 10, 1976; (B) STATE 174843; (C) GENEVA 5490; (D) GENEVA 5845; (E) STATE A-2278 DATED APRIL 30, 1976

1. NOTWITHSTANDING PARAGRAPH TWO OF REFERENCE B, SINCE TAX REIMBURSEMENT AGREEMENTS ARE PUBLISHED IN THE QUOTE TREATIES AND OTHER INTERNATIONAL ACTS SERIES (TIAS) UNQUOTE IT IS PREFERABLE THAT THE FORMAT OF THE WIPO AGREEMENT BE THE SAME AS SIMILAR AGREEMENTS WE HAVE CONCLUDED ALREADY WITH OTHER UN AGENCIES AND WHICH NOW FORM PART OF THE TIAS.

2. THEREFORE, THE U.S. PERMANENT REPRESENTATIVE SHOULD WRITE TO DIRECTOR GENERAL BOGSCH USING THE FOLLOWING TEXT:
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QUOTE: I HAVE BEEN AUTHORIZED TO INFORM YOU THAT THE UNITED STATES GOVERNMENT CAN REIMBURSE THE WORLD INTELLECTUAL PROPERTY ORGANIZATION FOR THE SUMS UTILIZED TO REIMBURSE PERSONNEL SUBJECT TO PAYMENT OF U.S. INCOME TAX IN

ORDER TO EQUALIZE THE REMUNERATION BETWEEN SUCH PERSONNEL AND STAFF MEMBERS OF WIPO NOT SUBJECT TO NATIONAL TAXES. TO DO THIS, I PROPOSE BELOW A FORMAL AGREEMENT ESTABLISHING THE PROCEDURE:

QUOTE: THE UNITED STATES GOVERNMENT UNDERSTANDS THE WORLD INTELLECTUAL PROPERTY ORGANIZATION (WIPO) WILL REIMBURSE WIPO STAFF MEMBERS WHO ARE U.S. CITIZENS OR OTHERWISE LIABLE TO PAY U.S. INCOME TAXES LEVIED ON THEIR WIPO INCOME, THROUGH A SPECIAL SUSPENSE ACCOUNT. THE U.S. GOVERNMENT WILL BE OBLIGATED TO PAY A TAX EQUALIZATION CHARGE AS PART OF ITS ANNUAL PAYMENT TO WIPO TO COMPENSATE THIS SPECIAL SUSPENSE ACCOUNT. THIS CHARGE WILL COVER ACTUAL REIMBURSEMENTS MADE BY THE WIPO TO EMPLOYEES SUBJECT TO U.S. INCOME TAXES. THIS AGREEMENT DOES NOT COVER WIPO EMPLOYEES PAID FROM VOLUNTARY FUNDS. UNQUOTE

YOUR CONCURRENCE IN THE ABOVE PARAGRAPH BY LETTER WILL CONSTITUTE THE AGREEMENT BETWEEN THE UNITED STATES GOVERNMENT AND THE WORLD INTELLECTUAL PROPERTY ORGANIZATION, FORMALIZING THE TAX REIMBURSEMENT PROCEDURE WHICH WILL ENTER INTO FORCE RETROACTIVELY TO JANUARY 1, 1976. UNQUOTE

3. A CERTIFIED TRUE COPY OF THE MISSION'S LETTER TO WIPO AND THE ORIGINAL OF WIPO'S REPLY SHOULD BE FORWARDED BY LETTER DIRECT TO MR. FRANCIS P. MCCORMICK, IO/UN/BAPS, ROOM 5336, N.S. DO NOT RPT. NOT FORWARD THE DOCUMENTS BY AIRGRAM SINCE THAT DELAYS TRANSMITTAL AND JEOPARDIZES RECEIPT OF ATTACHMENTS. KISSINGER

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Disposition Approved on Date:
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TAGS: AORG, AFIN, WIPO
To: GENEVA
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